



# കേരള ഗസറ്റ് KERALA GAZETTE

## അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്  
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തിരുവനന്തപുരം,  
വ്യാഴം

Thiruvananthapuram,  
Thursday

2025 ഏപ്രിൽ 03  
03rd April 2025

1200 മീനം 20  
20th Meenam 1200

1947 ചൈത്രം 13  
13th Chaithra 1947

നമ്പർ  
No.

1315

### GOVERNMENT OF KERALA

#### Taxes (B) Department

#### NOTIFICATION

G.O.(P) No.60/2025/TD.

*Dated, Thiruvananthapuram, 1st April, 2025.*

*18th Meenam, 1200.*

**S. R. O. No. 384/2025**

In exercise of the powers conferred by section 164 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), read with sub-rule (2) of rule 1 and rule 2 of the Kerala Goods and Services Tax (Second Amendment) Rules, 2024 (hereinafter referred to as the said rules), issued under G.O.(P) No.117/2024/TD. dated the 20<sup>th</sup> September, 2024 and published as S.R.O. No. 836/2024 in the Kerala



Gazette Extraordinary No.2961 dated the 20<sup>th</sup> September, 2024, the Government of Kerala hereby appoints the following dates as mentioned in column (3) of the table below, on which the provisions of rules specified in column (2) of the said table, shall come into force, namely:-

**Table**

Sl. No.	Rules	Date
(1)	(2)	(3)
1	Sub-rules (23), (26) and (31) of rule 2	11 <sup>th</sup> day of February, 2025
2	Sub-rules (7), (36) and clause (ii) of sub-rule (37) of rule 2	1 <sup>st</sup> day of April, 2025

2. This notification shall be deemed to have come into force with effect from 11<sup>th</sup> day of February, 2025.

By order of the Governor,

Dr. A. JAYATHILAK,

*Additional Chief Secretary to Government*

**Explanatory Note**

(This does not form part of the notification, but is intended to indicate its general purport.)

The Government have published the Kerala Goods and Services Tax Rules, 2017 by notification issued under G.O. (P) No. 79/2017/TAXES. dated the 30<sup>th</sup> June, 2017 and published as S.R.O No. 377/2017 in the Kerala Gazette Extraordinary No. 1367 dated 30<sup>th</sup> June, 2017 and last amended vide Notification issued under G.O.(P) No.117/2024/TD. dated the 20<sup>th</sup> September, 2024 and published as S.R.O. No. 836/2024 in the Kerala Gazette Extraordinary No. 2961 dated the 20<sup>th</sup> September, 2024. Now, the Government have decided to notify the appointment dates of the provisions of certain rules of the above said notification.

The notification is intended to achieve the above object.

